App. F. IX-4

Previous References
P.P. 81-29-106
P.P. 60-28-5,10,11,12

195 -31
(P.P)

File No. 114/30
Serial Nos. 104, 5, 6

Later References
P.P 57-33-105.
44-34-5-6
" 44-34(7,9-12)

P. 45

General and Revenue Secretariat.

Serial Nos. 104, 5, 6.

Part B for Feb 1932

SUBJECT:

Levy of customs duty on house building materials imported for personal use of Ruling Chiefs

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3507

App. F. III—2]

General and Revenue Secretariat | PP File No. 112 of 1936

Serial No.

From the Asst Secy on the Personal Staff
of H.H the Maharaja
D O Letter No 999 d 13.4.37
states that the Asst Collector of
Customs Bombay has refused to
waive the customs duty on the
furniture recently purchased that the Govt of India
have ruled that Material
for the construction of a house
cannot be considered as articles
for the personal use of the Ruling
Chief" & requests that a copy of
the ruling of the Govt of India,
refd to, may be sent

P

The printed collection re exemptions from Customs
of articles imported for the personal
use of His Highness, is put up

H

The later file sent, re the exemptions
under the Sea Customs Act
is also put up for reference

(2) The ruling of the Govt
of India, referred to in the P.O.D
has not been received
Draft to Residency Supdt.

3) For personal before issue of.
key 15/4/37 Cpr) I believe the question has been finally decided by the G. of India in the watches case. Ray 15/4/37

Chief Secy)

Secy
16/4

NOTE—Contn. Sheet

WD 02553—50,000—GPB—8-7-30

15 APR. 1931

4) Secy
Ray 16/4/37

PP File No. 117 of 1930. General and Revenue Secretariat

To the Secy to the Resident
No Pol 14 dy 16.6.31
send a copy
of the Ruling of the Govt of
India on the question re
the Durbar.

From the Asst Secy in the
Political Office, Kolhapur,
D.O No 1163 d 15/6/31
Regarding
the Durbar
13.8.31.

Chief Secy's order thereon:—
"P.P what has been
done with this?". (Sd) N.M 16/6

Draft reply submd.
16/6/31 (Sd)

8) The Resy has been written to to send a copy A reply has been sent for perusal
Resy to Mr. Ramprasad
(D No 4712 d 17.6
Resy
16/6/31
Chief Secy)

8) Mr 17/6 Resy 18/6/31
Sec

General and Revenue Secretariat

PP File No. 112 of 193 0.

Serial No.

3

Subject

Exemption of Customs duty on articles imported for the 'personal use' of Ruling Chiefs

From the Secy to the Resident
Letter No 1094/290A-1906 Dated 12/2/32
In reply to sl 2 on the above subject forwards as requested, a copy of the ruling of the Govt of India in the matter & states that the Govt of India regret that they are unable to reconsider the Orders passed last year.

DEWAN'S OFFICE 550 15 FEB. 1932

9) Draft Subd
(Chief Secy) 2/15/2/32
kn
13/2/32

CHIEF SECRETARY. 15 FEB. 1932

Subd for perusal
Dewan) 15/2/32

16-2-32

Subd
Mg the draft issue
Issue
18/2/32
1.2.32

4

To The Asst Secy to H.H. the Maharaja
D.O. No 3311 D 19.2.32
forwards a copy of Residency letter dy 12.2.32.

NOTE—Contn. Sheet.

WD 70—GBPM—60,000—13-8-31

Levy of Customs duty on articles imported for the personal use of Ruling Princes.

186

General and Revenue Secretariat | PP File No. 112 of 1930. | [App. F. III—2

Serial No.

5 From the Secy to the Resident
Letter No 5473/172/33 dy 2-8-33
with reference to his letter No 1094 D 12-2-32
communicates the gist of the decision classifying the articles for the personal of "Ruling Chiefs" for purposes of exemption from import duty
Subd with draft communicating this
Foreign Secy in continuation of the previous corren

M

6/8/33
Dy Secy
Fl. Secy

Secy
6/8/33

NOTE—Contn. Sheet.

The Palace,

Mysore.

13th April 1931.

D.O. No. 999

Enc. 2

C.B. 3507

PP 112-30-1

Dear Sir,

An exemption certificate was issued for the importation, free of customs of steel troughing and sectional steel required for the construction of the New Durbar Hall. The Assistant Collector of Customs, Bombay has refused to waive the customs duty on the ground that the Government of India have ruled that "Material for the construction of a house cannot be considered as articles for the personal use of the Ruling Chief."

A copy of his letter as also an extract from the letter of Messrs. Richardson & Cruddas (No.309 dated 14th February 1931) are enclosed. I am to request you to kindly let me have a copy of the ruling of the Government of India referred to in the above.

Yours sincerely,

N. Madhava Rao, Esq., B.A., B.L.,
Chief Secretary to the Government
of Mysore, BANGALORE.

New Custom House,

Bombay, 1st December 1930.

Address:-Post Box No.433.

No.a/4985 of 1930.

From

The Assistant Collector of Customs,

in-charge Appraising Department, Bombay.

To

The Huzur Secretary,

to His Highness the Maharaja of Mysore,

Mysore.

Sir,

Subject:-Mysore Palace-New Durbar Hall. Materials for the construction of-exemption from duty on-Your letter No.998 dated 24-10-30. This office letter No.A/498 of 5-11-30.

In continuation of this office letter cited above, I have the honour to state that the decision in respect of the above mentioned materials, communicated to Messrs. Richardson & Crudd in this office letter No.4985 of 11-10-30, was based on a recent ruling of the Government of India, which was specifically obtain in connection with a reference from the firm on the subject. In the circumstances I regret I am unable to allow the goods in question to be passed free of duty.

I have the honour to
Sir,
Your most obedient servt

Sd/-P.R.Rice,

Asstt. Collector of Custs

------oOo-----

Extract from the copy of letter from Messrs. Richardson & Cruddas, Madras No.309/3/M dated 14-2-1931.

---

x x x x

" Materials for the construction of a house are not entitled to this concession, but Articles for embelishment of a house are allowed free entry."

x x x x

--------oOo--------

Appendix F G—1

SUBJECT.....

.....

.....

Section PP

File No. 112-30

Serial No. 2

No. Pol 1040

Diary No. of letter replied to.....3507

General and Revenue Secretariat

( )

the *193*

To

The Secy to the Resident

Date of issue.....16-4-31

Signed by.....W. R. K

Sir,

I am directed to state that an exemption certificate was issued for the importation, free of customs, of steel hangings and sectional steel required for the Construction of the New Durbar Hall in the Mysore Palace

List of enclosures.....

Copied by.....

Examined by.....

The Assistant Collector of Customs, Appraising Dept., Bombay

[over

has refused & waive the
customs duty on the ground
that the Govt of India
have ruled recently that 'Material
for the construction of a house
cannot be considered as
articles for the personal
use of the Ruling Chief".

I am to request that
if there is no objection, a
copy of the ruling of the
Govt of India referred to
above may be kindly obtained
& furnished early for the
information of the Durbar

I have etc

Resident
for Chief Secy to Govt
by —

It is stated that the decision is based on a recent ruling of the Govt. of India which was specifically obtained in connection with a reference from Messrs Richardson and Cruddas Madras on the subject.

pd 1930

PP 112-30-2

16th April 1931.

Captain G. Kirkbride,
Secretary to the Hon'ble the Resident in Mysore.

I am directed to state that an exemption certificate was issued for the importation, free of customs, of steel troughing and sectional steel required for the construction of the New Durbar Hall in the Mysore Palace. The Assistant Collector of Customs, Appraising Department, Bombay has refused to waive the customs duty on the ground that the Government of India have ruled recently that 'Material for construction of a house cannot be considered as articl for the personal use of the Ruling Chief'. It is stated that the decision is based on a recent ruling of the Government of India whic was specifically obtained in connection with a reference from Messrs. Richardson & Cruddas, Madras, on the subject.

I am to request that, if there is no objection, a copy of the ruling of the Government of India referred to above may be kindly obtained and furnished early for the information of the Durbar.

I have the honour to be,

Sir,

Your most obedient servant,

16/4/31

for Chief Secretary to Government.

ky

G. R. S. III—3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

D.O.no. 1163.

THE PALACE

MYSORE.

15th June 1931.

C-P-4035

Dear Sir,

I am to invite kind reference to my d.o. letter No.999 dated the 13th April 1931 requesting to be furnished with a copy of the ruling of the Government of India on the subject of levy of customs duty on house building material imported for personal use of Ruling Chiefs. I shall be much obliged by an early reply.

Yours sincerely,

N. Madhava Rao, Esq., B.A., B.L.,

Chief Secretary to Govt. of Mysore,

BANGALORE.

N. B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

Appendix F G–1]

SUBJECT.....

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Section

File No.

Serial No.

Diary No. of letter replied to 4085

No. 4314/PP

To

.....

General and Revenue Secretariat

( )

the *193*

Date of issue 17/6/1931

Signed by Mr B. A. Narasimha Iyengar

Dear Sir

With reference to your D.O. letter No 999d 13.4.31 & reminder thereto d. 5.6.31 ~~inviting reference to the D.O. No 999 d 13.4.31~~ and ~~subsequent reminder~~ requesting to be furnished with a copy of the ruling of the Govt of India on the subject of levy of Customs duty on house building material imported for use of Ruling Chiefs

I am desired to inform you that a copy of the ruling is not available in this Secrett and the Residency have been requested to obtain a copy of the ruling, and their reply is awaited

Yours truly

List of enclosures.....

Copied by.....

Examined by.....

To Mr M. Rama Rao
Asst to the H H the

4312/ P.P 11-30

17th June 1931.

Dear Sir,

With reference to your D.O. letter No.999 dated 13th April 1931 and reminder thereto dated 15th June 1931 requesting to be furnished with a copy of the ruling of the Government of India on the subject of levy of Customs Duty on house building material imported for use of Ruling Chiefs, I am desired to inform you that a copy of the ruling is not available in the Secretariat and the Residency have been requested to obtain a copy of the ruling and their reply is awaited.

Yours sincerely,

Ray

To

M.Rama Rao, Esq.,B.A.,B.L.,
Assistant Secretary to His Highness
the Maharaja of Mysore.

G. R. S. App F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

pp 112-30 —

No Pol 494 Date 27/10/31

To

The Secy to the Resident

Sir,

I am directed to invite reference to letter no. pol. 1040 / pp 112-30-2 Dated 16.4.1931 Requesting to be furnished with a copy of the Ruling of the Govt of India on the subject of levy of Customs duty on house building material imported for the use of the Ruling Chiefs and ~~to depute the Forum~~ of an early reply.

I have etc

RJ 27/10/31

for Chief Secy.

H

to state that the Govt of Mysore will be obliged if the information asked for is kindly obtained early.

WD 0327—GPB—10,000—18-5-27

Pol 4·94

26th October 1931.

Captain G. Kirkbride,

I am directed to invite reference to letter No. Pol.1040/P.P. 112-30-2 dated 16th April 1931, requesting to be furnished with a copy of the ruling of the Government of India on the subject of levy of customs duty on house building materials imported for the use of the Ruling Chiefs and to state that the Government of Mysore will be obliged if the information asked for is kindly obtained early.

I have the honour to be,

Sir,

Your most obedient servant,

Chief Secretary to Government.

Pol. 1025

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

No. 1084 Ex-1
290A-1906.

CP-2066

FROM

Captain G. Kirkbride, PP 112-30-3

SECRETARY TO THE HON'BLE THE RESIDENT IN MYSORE.

To

The Chief Secretary to the Government of

His Highness the Maharaja of Mysore.

Dated Bangalore, 12 Feby. *1932.*

Subject.

Customs duty on articles imported for use in the construction of a Chief's palace.

SIR,

I am directed to refer to your letter No. Pol.1040/P.P. 112-30-2, dated the 16th April, 1931, on the above subject and to forward a copy of the ruling of the Government of India therein asked for. The Government of India, who were moved by this Residency to reconsider their ruling, state that they have decided that materials like the steel in question used for the construction or extension of the Chief's palace cannot be regarded as being for the 'personal use' of the Chief. They therefore regret that they are unable to reconsider the orders passed last year.

I have the honour to be,

Sir,

Your most obedient servant,

Captain.
SECRETARY TO THE RESIDENT.

BJ

Copy of letter D.Dis.No.493-Cus-I/30, dated the 29th September 1930, from the Deputy Secretary to the Government of India, F.D. (C.R.) to the Collector of Customs, Bombay.

---:0:---

Ruling Chiefs - Articles imported for the "personal use" of - Sectional steel for construction of a new palace - Your letter S.R.No.4422 of 1930, dated the 8th July 1930.

With reference to the letter quoted above, I am directed to say that for purposes of exemption from import duty "articles for the personal use of Ruling Chiefs" do not include material for the construction of a house, though they may include articles necessary for the embellishment of a house.

---:0:---

"C O P Y"

SUPERINTENDENT, RESIDENT'S OFFICE.

BJ

3311/ PP 112-30-4
Secr Dy 19/4/32

Subject:- Levy of customs duty on house building materials imported for personal use of Ruling Chiefs.

Dear Mr.Rama Rao,

With reference to your D. O. letter No.999 dated 13th April 1931 requesting to be furnished with a copy of the ruling of the Government of India on the above subject, I am desired to forward herewith a copy of letter No.1094/290 A-1906 dated 12th February 1932 received from the Residency furnishing the information.

Yours sincerely,

Chief Secy. to Govt.

To 21/4/32

M. Rama Rao Esq., B.A., B.L.,
Assistant Secretary to His Highness
the Maharaja of Mysore.

19th February 1932.

3311/P.P. II-304
Encl

Subject:- Levy of customs duty on house building materials imported for personal use of Ruling Chiefs.

Dear Sir,

With reference to your D.O. letter No. 999 dated 13th April 1931 requesting to be furnished with a copy of the ruling of the Government of India on the above subject, I am desired to forward herewith a copy of letter No. 1094/290 A-1906 dated 12th February 1932 received from the Residency furnishing the information.

Yours sincerely,

18/2/32

H. Rama Rao, Esq., B.A., B.L.,
Assistant Secretary to His Highness
the Maharaja of Mysore.

All Communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

No. 5473
172/1933.

Pol. 89

CS/86

FROM

Major G. Kirkbride, I.A.,

SECRETARY TO THE HON'BLE THE RESIDENT IN MYSORE.

PP 112-30-5

To

The Chief Secretary to the Government of
His Highness the Maharaja of Mysore.

Dated, Bangalore, the 28th July *1933*.

Subject.

Ruling Chiefs - Articles for the 'Personal' use of - Material for the construction or embellishment of, or for use as fittings or fixtures in a Palace.

SIR,

I am directed to refer to the correspondence ending with my letter No. 1094, dated the 12th February 1932.

PP 112-30-(1-4) S

2. In their letter No. 493-Cus. I/30, dated the 29th September 1930, a copy of which was forwarded to you with my letter of the 12th February 1932 quoted above, the Government of India decided that, for purposes of exemption from import duty, "articles for the personal use of Ruling Chiefs" did not include materials for the construction of a house, though they might include articles necessary for the embellishment of a house. On further examination the Government of India consider that such materials are more appropriately classifiable as follows :-

(a) Material for the construction of house,

(b) articles for the embellishment of a house, and

(c) fittings and fixtures.

The Government of India have decided that exemption should be allowed in respect of articles falling under classes (b) and (c) but not under class (a), and that, with regard to material falling under both (a)

and

(a) and (b), articles, which, though in themselves constructional elements, are imported as finished units for decorative effect, should be exempted from duty.

3. I am to explain that 'fittings and fixtures' should be regarded as including articles which are not essential for the mere erection of a building such as electric fittings, bath and sanitary fittings, grates, stoves, ventilators, door and window fittings and other articles which are not part of the structure. Systems which are part of the structural plan of a building (e.g. a hot-water circulatory system or a thermo tank cooling system) should also be exempted as 'fittings and fixtures'.

4. I am also to add that the Government of India have agreed that the following classes of articles be regarded as entitled to exemption :-

(1) Articles which are capable of personal use (in a restricted sense) such as clothes, cigarettes furniture, (fixed and moveable), motor cars etc., but excluding such articles for personal use as are imported admittedly for other persons.

(2) Domestic supplies (e.g. wines, provisions and stores) and articles and appliances for domestic operation in the palace of a Prince (e.g. Vacuum cleaners, laundry machines, domestic refrigerators)

(3) Articles imported for the entertainment or recreation of the Prince.

I have the honour to be,
Sir,
Your most obedient servant,

Major,
SECRETARY TO THE RESIDENT.

ASB

Appendix F G—1]

SUBJECT .....

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Section PP

File No. 112/30

Serial No. 6

Diary No. of letter replied to 186

No. 330/Gen I

To

The Hon'ble Secy to
His Highness the Maharaja

General and Revenue Secretariat

( )

the *193*

Sir,

Date of issue 4/8/1933

Signed by Asst Secretary
Depr

I am directed to
invite reference to correspondence
ending with this office letter
No 331/PP 112-30-4 dt 17.2.33
on the subject of
levy of customs duty
on house building materials
imported for the personal use of
Ruling Chiefs, and to
forward herewith a copy
of letter
Residency No 5273/172-33
Dated 28th July 1933 r
communicating the further

List of enclosures.....

Copied by.....

Examined by.....

decision of the Govt of
India in the matter
I have the
to
[illegible]

Letter No. 5473/172-1933 dated 28th July 1933 from the Secretary to the Hon'ble the Resident in Mysore to the Chief Secretary to the Government of Mysore.

Subject:- Ruling Chiefs - Articles for the 'Personal' use of - Material for the construction or embellishment of, or for use as fittings or fixtures in a Palace.

I am directed to refer to the correspondence ending with my letter No. 1094 dated the 12th February 1932.

2. In their letter No. 493-Cus. 1/30, dated the 29th September 1930, a copy of which was forwarded to you with my letter of the 12th February 1932 quoted above, the Government of India decided that, for purposes of exemption from import duty "articles for the personal use of Ruling Chiefs" did not include articles necessary for the embellishment of a house. On further examination the Government of India consider that such materials are more appropriately classifiable as follows:-

(a) Material for the construction of house,

(b) articles for the embellishment of a house, and

(c) fittings and fixtures.

The Government of India have decided that exemption should be allowed in respect of articles falling under Classes (b) and (c) but not under class (a), and that, with regard to material falling under both (a) and (b) articles, which though in themselves constructional elements, are imported as finished units for decorative effect, should be exempted from duty.

3. I am to explain that 'fittings and fixtures' should be regarded as including articles which are not essential for the mere erection of a building such as electric fittings, bath and sanitary fittings and other articles which are not part of the structure. Systems which are part of the structual plan of

a building (e.g.) a hot-water circulatory system or a thermo tank cooling system) should also be exempted as 'fittings and fixtures

4. I am also to add that the Government of India have agreed that the following classes of articles be regarded as entitled to exemption:-

(1) Articles which are capable of personal use (in a restricted sense) such as clothes, cigarettes, furniture, (fixed and moveable), motor cars etc., but excluding such articles for personal use as are imported admittedly for other persons.

(2) Domestic supplies (e.g., wines, provisions and stores) and articles and appliances for domestic operation in the palace of a Prince (e.g. Vacuum cleaners, laundry machines, domestic refrigerators)

(3) Articles imported for the entertainment for recreation of the Prince.

"Copy."

For Chief Secretary to Government.